

Form F-66 (IA-2) (6-11-2014)					
STATE OF IOWA 2014 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2014		16202200200000 City Clerk 207 N. Main Street Elkader IA 52043			
CITY OF ELKADER, IOWA DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		649,865		649,865	622,467
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		649,865		649,865	622,467
Delinquent property taxes		0		0	0
TIF revenues		303,740		303,740	324,772
Other city taxes		179,116	0	179,116	187,227
Licenses and permits		4,946	0	4,946	5,000
Use of money and property		62,480	0	62,480	68,700
Intergovernmental		647,462	0	647,462	710,003
Charges for fees and service		239,075	935,439	1,174,514	1,179,358
Special assessments		0	0	0	0
Miscellaneous		320,451	1,540	321,991	258,511
Other financing sources		839,987	4,583	844,570	1,085,894
Total revenues and other sources		3,247,122	941,562	4,188,684	4,441,932
Expenditures and Other Financing Uses					
Public safety		373,702	0	373,702	450,000
Public works		498,083	0	498,083	478,000
Health and social services		0	0	0	1,273
Culture and recreation		313,200	0	313,200	306,093
Community and economic development		144,071	0	144,071	186,417
General government		193,084	0	193,084	177,493
Debt service		352,277	0	352,277	338,356
Capital projects		1,105,486	0	1,105,486	1,172,452
Total governmental activities expenditures		2,979,903	0	2,979,903	3,110,084
Business type activities		0	918,933	918,933	1,098,601
Total ALL expenditures		2,979,903	918,933	3,898,836	4,208,685
Other financing uses, including transfers out		386,155	18,504	404,659	197,957
Total ALL expenditures/And other financing uses		3,366,058	937,437	4,303,495	4,406,642
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-118,936	4,125	-114,811	35,290
Beginning fund balance July 1, 2013		(281,058)	289,371	8,313	605,381
Ending fund balance June 30, 2014		(399,994)	293,496	-106,498	640,671
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt	\$ 1,048,343	Other long-term debt		\$ 0	
Revenue debt	\$ 4,832,937	Short-term debt		\$ 0	
TIF Revenue debt	\$ 705,000	General obligation debt limit		\$ 3,142,058	
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11/26/2014		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Jennifer K. Cowsert		→	563	245-2098	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF ELKADER			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	281,297	247,181		121,387	0	0	649,865			649,865	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	281,297	247,181		121,387	0	0	649,865		T01	649,865	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	281,297	247,181		121,387	0	0	649,865			649,865	6
7	TIF revenues			303,740				303,740		T01	303,740	7
	Other city taxes											
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	67,583	0	0	0	0	0	67,583	0	T15	67,583	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	0	5,668	0	0	0	0	5,668	0	T19	5,668	13
14	Other local option taxes	0	105,865	0	0	0	0	105,865	0	T09	105,865	14
15	TOTAL OTHER CITY TAXES	67,583	111,533	0	0	0	0	179,116	0		179,116	15
16	Section B - LICENSES AND PERMITS	4,946	0	0	0	0	0	4,946	0	T29	4,946	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	803	0	0	0	0	0	803	0	U20	803	18
19	Rents and royalties	61,655	0	0	0	0	0	61,655	0	U40	61,655	19
20	Other miscellaneous use of money and property	22	0	0	0	0	0	22	0	U20	22	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	62,480	0	0	0	0	0	62,480	0		62,480	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	24,813	0	0	0	0	0	24,813	0	B89	24,813	27
28	Community development block grants	0	0	0	0	284,720	0	284,720	0	B50	284,720	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	24,813	0	0	0	284,720	0	309,533	0		309,533	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		127,114					127,114		C46	127,114	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	2,752	0	0	0	112,000	0	114,752	0	C89	114,752	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	2,752	127,114	0	0	112,000	0	241,866	0		241,866	60
61												61
62	Local grants and reimbursements											62
63	County contributions	0	0	0	0	0	0	0	0		0	63
64	Library service	16,629	0	0	0	0	0	16,629	0	D89	16,629	64
65	Township contributions		0	0	0	0	0	0	0	D89	0	65
66	Fire/EMT service	79,434	0	0	0	0	0	79,434	0	D89	79,434	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	96,063	0	0	0	0	0	96,063	0		96,063	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	123,628	127,114	0	0	396,720	0	647,462	0		647,462	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	385,479	A91	385,479	73
74	Sewer	0	0	0	0	0	0	0	549,960	A8Ø	549,960	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	194,159	0	0	0	0	0	194,159	0	A81	194,159	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	3,062	0	0	0	0	0	3,062	0	A89	3,062	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	447	0	0	0	0	0	447	0	A89	447	99
100	Park, recreation, and cultural charges	39,644	0	0	0	0	0	39,644	0	A61	39,644	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	1,763	0	0	0	0	0	1,763	0		1,763	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	239,075	0	0	0	0	0	239,075	935,439		1,174,514	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	25,962	0	0	0	36,759	0	62,721	0	U99	62,721	108
109	Deposits and sales/fuel tax refunds	1,577	0	0	0	0	0	1,577	0	U99	1,577	109
110	Sale of property and merchandise	9,546	0	0	0	0	0	9,546	0	U11	9,546	110
111	Fines	4,893	0	0	0	0	0	4,893	0	U30	4,893	111
112	Internal service charges	205	0	0	0	0	0	205	0	NR	205	112
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113
114	Health insurance reimbursements	0	6,835	0	0	0	0	6,835	0		6,835	114
115	Main Street salary reimbursement	0	15,566	0	0	0	0	15,566	0		15,566	115
116	Business portion of façade program	0		0	0	114,409	0	114,409	0		114,409	116
117	Insurance refund	3,744	0	0	0	0	0	3,744	1,540		5,284	117
118	Main Street Great		100,955	0	0	0	0	100,955	0		100,955	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	45,927	123,356	0	0	151,168	0	320,451	1,540		321,991	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF ELKADER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	824,936	609,184	303,740	121,387	547,888	0	2,407,135	936,979		3,344,114	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	68,000	0	0	0	0	0	68,000	0	NR	68,000	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	371,911	0	371,911	0	A89	371,911	126
127	Regular transfers in and interfund loans	34,856	17,444			112,657	0	164,957	4,583		169,540	127
128	Internal TIF loans and transfers in	0	0	0	235,119	0	0	235,119	0		235,119	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	102,856	17,444	0	235,119	484,568	0	839,987	4,583		844,570	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	927,792	626,628	303,740	356,506	1,032,456	0	3,247,122	941,562		4,188,684	132
133												133
134	Beginning fund balance July 1, 2013	-55,951	196,769	57,701	0	-479,577	0	-281,058	289,371		8,313	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	871,841	823,397	361,441	356,506	552,879	0	2,966,064	1,230,933		4,196,997	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	126,216	24,526	0	0	0	0	150,742		E62	150,742	2
3	Purchase of land and equipment	42,345	0	0	0	0	0	42,345		G62	42,345	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	713	0	0	0	0	0	713		E89	713	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	440	0	0	0	0	0	440		E59	440	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	25,513	0	0	0	0	0	25,513		E24	25,513	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	14,178	0	0	0	0	0	14,178		E32	14,178	16
17	Purchase of land and equipment	138,826	0	0	0	0	0	138,826		G32	138,826	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	945	0	0	0	0	0	945		E89	945	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	349,176	24,526	0	0	0	0	373,702			373,702	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	80,269	0	0	0	0	80,269		E44	80,269	42
43	Purchase of land and equipment	0	6,200	0	0	0	0	6,200		G44	6,200	43
44	Construction	0	45,684	0	0	0	0	45,684		F44	45,684	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	28,004	0	0	0	0	28,004		E44	28,004	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	33,211	0	0	0	0	33,211		E44	33,211	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	495	0	0	0	0	0	495		E01	495	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	184,553	0	0	0	0	0	184,553		E81	184,553	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	38,495	81,172	0	0	0	0	119,667		E89	119,667	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	223,543	274,540	0	0	0	0	498,083			498,083	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	88,555	21,493	0	0	0	0	110,048		E52	110,048	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	50,693	772	0	0	0	0	51,465		E61	51,465	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	70,135	4,446	0	0	0	0	74,581		E61	74,581	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	49,517	3,128	0	0	0	0	52,645		E61	52,645	130
131	Purchase of land and equipment	17,050	0	0	0	0	0	17,050		G61	17,050	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	6,599	812	0	0	0	0	7,411		E03	7,411	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	282,549	30,651	0	0	0	0	313,200			313,200	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	24,241	0	0	0	0	24,241		E89	24,241	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	24,407	0	0	0	0	24,407		E89	24,407	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	95,423	0	0	0	95,423		E89	95,423	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	48,648	95,423	0	0	0	144,071			144,071	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,850	0		0	0	0	5,850		E29	5,850	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	38,818	37,341		0	0	0	76,159		E23	76,159	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	4,001	0	0	0	0	0	4,001		E25	4,001	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	12,441	0	0	0	0	0	12,441		E31	12,441	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	79,174	0		0	0	0	79,174		E89	79,174	171
172	Other general government — Current operation	15,459	0		0	0	0	15,459		E89	15,459	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	155,743	37,341	0	0	0	0	193,084			193,084	176
177	Section G — DEBT SERVICE	0	0	0	352,277	0	0	352,277			352,277	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	352,277	0	0	352,277			352,277	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	High Street NE project and storm sewer project	0	0	0	0		0	0			0	184
185	Façade grant project and housing rehab	0	0	0	0		0	0			0	185
186	Founders' Park	0	0	0	0	1,105,486	0	1,105,486			1,105,486	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,105,486	0	1,105,486			1,105,486	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	0	0	0	0	0			0	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,105,486	0	1,105,486			1,105,486	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,011,011	415,706	95,423	352,277	1,105,486	0	2,979,903			2,979,903	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF ELKADER			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								190,240	E91	190,240	198
199	Purchase of land and equipment							0		G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							223,210		E80	223,210	201
202	Purchase of land and equipment							0		G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation							0		E92	0	204
205	Purchase of land and equipment							0		G92	0	205
206	Construction							0		F92	0	206
207	Gas Utility — Current operation							0		E93	0	207
208	Purchase of land and equipment							0		G93	0	208
209	Construction							0		F93	0	209
210	Parking — Current operation							0		E60	0	210
211	Purchase of land and equipment							0		G60	0	211
212	Construction							0		F60	0	212
213	Airport — Current operation							0		E01	0	213
214	Purchase of land and equipment							0		G01	0	214
215	Construction							0		F01	0	215
216	Landfill/Garbage — Current operation							0		E81	0	216
217	Purchase of land and equipment							0		G81	0	217
218	Construction							0		F81	0	218
219	Hospital — Current operation							0		E36	0	219
220	Purchase of land and equipment							0		G36	0	220
221	Construction							0		F36	0	221
222	Transit — Current operation							0		E94	0	222
223	Purchase of land and equipment							0		G94	0	223
224	Construction							0		F94	0	224
225	Cable TV, telephone, Internet — Current operation							0		E03	0	225
226	Purchase of land and equipment							0		G03	0	226
227	Housing authority — Current operation							0		E50	0	227
228	Purchase of land and equipment							0		G50	0	228
229	Construction							0		F50	0	229
230	Storm water — Current operation							0		E80	0	230
231	Purchase of land and equipment							0		G80	0	231
232	Construction							0		F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF ELKADER					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								428,566		428,566	242
243	Enterprise Capital Projects								76,917		76,917	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								918,933		918,933	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,011,011	415,706	95,423	352,277	1,105,486	0	2,979,903	918,933		3,898,836	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	14,049	136,987		0	0	0	151,036	18,504		169,540	255
256	Internal TIF loans/repayments and transfers out	0	0	235,119	0	0	0	235,119	0		235,119	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	14,049	136,987	235,119	0	0	0	386,155	18,504		404,659	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,025,060	552,693	330,542	352,277	1,105,486	0	3,366,058	937,437		4,303,495	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								293,496		293,496	269
270	Total ending fund balance June 30, 2014	-153,219	270,704	30,899	4,229	-552,607	0	-399,994	293,496		-106,498	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	871,841	823,397	361,441	356,506	552,879	0	2,966,064	1,230,933		4,196,997	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ELKADER

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 9,337		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 464,736

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 1,286,000	29U \$ 0	39U \$ 91,000	49U \$ 0	49U \$ 0	49U \$ 1,195,000	49U \$ 0	I91 \$ 38,580		
2. Sewer utility	19U 3,784,000	29U 0	39U 185,773	49U 0	49U 0	49U 3,637,937	49U 0	I89 110,000		
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0		
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0		
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0		
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0		
8. TIF revenue	19U 870,000	29U 0	39U 165,000	49U 0	49U 705,000	49U 0	49U 0	I89 17,750		
9. High St GO	19U 40,000	29U 0	39U 40,000	49U 0	49U 0	49U 0	49U 0	I89 19,768		
10. Police car	19U 38,000	29U 38,000	39U 12,667	49U 25,333	49U 0	49U 0	49U 0	I89 552		
11. End loader	19U 20,134	29U 0	39U 20,134	49U 0	49U 0	49U 0	49U 0	I89 970		
12. Gunder Road	19U 37,347	29U 0	39U 9,337	49U 28,010	49U 0	49U 0	49U 0	I89 0		
13. 2012 GO	19U 1,015,000	29U 0	39U 50,000	49U 965,000	49U 0	49U 0	49U 0	I89 5,328		
14. Ambulance	19U 0	29U 30,000	39U 0	49U 30,000	49U 0	49U 0	49U 0	I89 201		
Total long-term debt	7,052,481	68,000	573,911	1,048,343	705,000	4,832,937	0	193,149		

B. Short-term debt

Outstanding as of JULY 1, 2013	61V \$ 0
Outstanding as of JUNE 30, 2014	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents
\$ 62,841,162	x .05 = \$ 3,142,058

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 0	\$ 0	0	-106,498	-106,498
	REMARKS				

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